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December 5, 2006

**BY HAND**

The Honorable Nina Gershon  
 United States District Judge  
 United States Courthouse for the Eastern  
 District of New York  
 225 Cadman Plaza East  
 Brooklyn, NY 11201

**Re: United States v. Abraham Kahan, 05-240**

Dear Judge Gershon:

I am writing on behalf of my client, Abraham Kahan, to request that sentencing in the above-referenced case currently scheduled for December 19, 2006 be adjourned to a date in late January 2007 or early February 2007. This adjournment is needed so Mr. Kahan can complete his personal and corporate 2005 tax returns, which are required by the United States Probation Department (the "Probation Department") for the pre-sentence report.

Mr. Kahan has already submitted to the Probation Department most of the forms and supporting documentation that are required for the pre-sentence report, but he continues to work with his accountant and counsel to complete his personal and corporate 2005 tax returns. One factor that has complicated this process is the fact that the Federal Bureau of Investigation seized Healthstar's corporate records when it executed a search warrant in this case. Thus, Mr. Kahan has been working diligently to complete Healthstar's 2005 tax returns based on documents that were copied during discovery in this case and documents that are in his accountant's possession. We expect this process to be completed by the end of the year.

My colleague, Seth Waxman, has spoken to AUSA Carrie Capwell and Probation Department Officer Mark Gjelaaj who have voiced no objection to this request.

Sentencing adjourned to  
 February 9, 2007 @ 2:30pm  
 Carter  
 Case managed to Judge Gershon  
 cc: AUSA Carrie Capwell  
 Probation Officer Mark Gjelaaj

Sincerely,

Zachary W. Carter